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SEP 30 1998

TIMOTHY R. WALBRIDGE, CLERK
U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF OKLAHOMA

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF OKLAHOMA

✓

In re:)	
)	
FRANCIS M. FORD,)	
)	
Debtor.)	Case No. 98-01276-M
_____)	Chapter 7
)	
FRANCIS M. FORD,)	
)	
Plaintiff,)	
)	
v.)	Adversary Proc. No. 98-0190-M
)	
UNITED STATES OF AMERICA, ex rel)	
INTERNAL REVENUE SERVICE,)	
)	
Defendant.)	
_____)	

JUDGMENT

THIS MATTER comes before the Court upon plaintiff's Complaint to Determine Dischargeability of Debt filed on June 25, 1998 in which plaintiff requests the Court to determine the dischargeability of plaintiff's federal income tax liabilities.

WHEREFORE it appearing to the Court that plaintiff and the United States of America are in agreement as to the disposition of the above-captioned adversary proceeding as to them pursuant to the joint stipulation filed herewith, it is

ORDERED AND ADJUDGED that the stipulation between plaintiff and the United States of America is hereby APPROVED and ADOPTED by the Court, and it is

FURTHER ORDERED as follows:

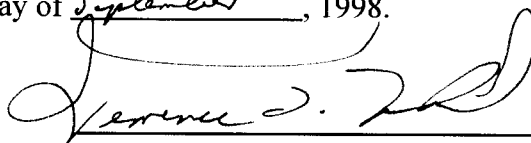
The parties hereby stipulate:

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Northern District of Oklahoma

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1. The plaintiff filed a Chapter 7 petition in bankruptcy on April 3, 1998.
2. On June 25, 1998, the plaintiff filed the above-captioned adversary action seeking a determination of the dischargeability of federal income tax liabilities owed to the United States.
3. The plaintiff's federal income tax liabilities for the 1991 and 1992 income tax liabilities are properly subject to discharge, pursuant to 11 U.S.C. Section 727, if and when a discharge is entered in this case.
4. The plaintiff does not owe any federal income tax liabilities for the 1990 and 1993 tax years; therefore, no determination of dischargeability of debt is necessary for those years.
5. Plaintiff's unpaid federal income taxes, interest and penalties for the 1994, 1995, 1996 and 1997 are not dischargeable under 11 U.S.C. Sections 507(a)(8)(A)(i) and 523(a)(1)(A).
6. Plaintiff's unpaid federal income taxes and interest for the 1989 tax year are not dischargeable under 11 U.S.C. Section 523(a)(1)(B)(i); however, the penalties for the 1989 tax year are dischargeable under 11 U.S.C. Section 523(a)(7).
7. Pre-petition Notices of Federal Tax Lien were filed in connection with the plaintiff's civil penalty and federal income tax liabilities for the 1982, 1983, 1984, 1985, 1986, 1989, 1991, and 1992 tax years. These liens attach to all existing property and rights to property, including exempt property, belonging to the plaintiff on and prior to the filing of the Chapter 7 petition. See 11 U.S.C. Section 522(c)(1) and 26 U.S.C. Section 6231.

IT IS SO ORDERED this 30th day of September, 1998.



TERRENCE L. MICHAEL
UNITED STATES BANKRUPTCY JUDGE